

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

BRUCE P. PLASSE)	
)	
Appellant,)	
)	Civil Action No. 04-11274-GAO
v.)	
)	
UNITED STATES OF AMERICA)	
)	
Respondent.)	

**UNITED STATES OF AMERICA'S MOTION TO AFFIRM DETERMINATION OF
THE INTERNAL REVENUE SERVICE AND DISMISS THE PETITION
FOR REVIEW OF THE 6702 FRIVOLOUS RETURN PENALTY**

The United States of America, by its undersigned counsel, hereby moves to affirm the determination of the Internal Revenue Service Appeals Officer, and to dismiss the Appellant's action for lack of personal jurisdiction and lack of subject matter jurisdiction.

A memorandum in support of this motion is being filed contemporaneously with this motion.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

/s/ Barry E. Reiferson
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I hereby certify that a true copy of the above document was served upon the Appellant, by mail, on December 10, 2004.

/s/ Barry E. Reiferson
Barry E. Reiferson